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## **CHAPTER 22. TAXATION**

### **ARTICLE I. In General**

#### **§ 22-1. Failure to file returns.**

A. It shall be unlawful and a Class 3 misdemeanor for any person, firm or corporation to fail or refuse to file a tax return required by this chapter.

B. The penalty for failure to file a tax return required by this chapter on or before the date prescribed for such filing shall be ten percent (10%) of the tax assessable on the return, but in no event shall the penalty be more than ten dollars (\$10.00) and in no case shall it exceed the amount of the tax assessable. Such penalty shall be added to the amount of taxes or levies due from such taxpayer, which when collected by the Treasurer, shall be accounted for in his settlements.

C. Penalty for failure to file a return may be assessed on the day after such return is due.

D. The assessment of a penalty shall not be deemed a defense to any criminal prosecution for failing to make a return as required by this article.

State law reference—Virginia Code §§ 58.1-3916 and 58.1-3916.1.

#### **§ 22-2. Failure to pay tax when due.**

A. A penalty equal to ten percent (10%) of the tax past due shall be assessed against every person, firm or corporation owning taxable real estate, tangible personal property or machinery and tools on January first of any year who fails to pay when due the annual taxes or levies on such real estate, tangible personal property or machinery and tools; provided, however, that the penalty shall in no case exceed the amount of the tax past due.

B. Penalty for failure to pay any tax may be assessed on the day after the first installment is due.

C. Such penalty shall be added to the amount of taxes or levies due from such taxpayer, which when collected by the Treasurer, shall be accounted for in his settlements.

State law reference—Virginia Code § 58.1-3916.

#### **§ 22-3. Interest on delinquencies.**

In addition to the penalties provided in this chapter, any tax on tangible personal property, real estate or machinery and tools remaining unpaid on the first day following the day such taxes are due to be filed shall be delinquent and interest upon the principal and penalties of all such taxes and levies at the rate of ten percent (10%) per annum shall be

added to the amount of tax due from such taxpayer, which, when collected by the Treasurer, shall be accounted for in his settlements.

State law reference—Virginia Code § 58.1-3916.

**§ 22-4. Payments by credit card.**

A. The Treasurer is authorized, in his discretion, to accept payment of local taxes, other fees or charges generated by the sale of utility services by use of a credit card.

B. In addition to any penalties and interest arising pursuant to other provisions of law, there shall be added to such payment as a service charge for the acceptance of such card, a sum equal to the amount charged to the county, but in no event shall such sum exceed four percent (4%) of the amount of tax, penalty and interest paid. (Ord. 3/28/89)

State law reference—Virginia Code § 58.1-3013.

**§ 22-5. Manufactured Home Park Register.**

A. Every manufactured home park owner shall keep or cause to be kept a register, and such register shall be open to inspection by the Commissioner of the Revenue during reasonable hours. The register shall contain:

1. The name and address of each manufactured home occupant.
2. The name and address of each manufactured home owner.
3. The make, model, year, length and width of each manufactured home.
4. The date of placement of each manufactured home.
5. The date of removal of each manufactured home and the forwarding address.

B. Every manufactured home park owner shall, not later than February 1 of each year, upon the request of the Commissioner of the Revenue, submit to the Commissioner of the Revenue a tabulation of the manufactured homes occupying manufactured home spaces on the first day of January. Such tabulation shall contain all of the information required on the register. (Ord. 1/25/77; Ord. 10/27/92)

State Law Reference—Virginia Code § 58.1-3901.

**§ 22-6. Powers of the Commissioner of the Revenue.**

In the enforcement of the provisions of this chapter, the Commissioner of the Revenue, in addition to the powers herein specifically granted, shall have all the enforcement authority that state law confers upon Commissioners of the Revenue generally with respect to taxes, including, but not limited to, the following:

- A. To require access to books of account or other papers and records;

B. To require information to be furnished relating to the requirement of a return or assessment of a tax;

C. To summon any person, by certified mail, return receipt requested, or otherwise, to appear before him at his office at a time to be specified in such summons and to answer under oath questions pertaining to the levy of a tax or the assessment of taxable property of any person, firm or corporation;

D. To require the exhibit to the Commissioner of the Revenue any real or personal property which may relate to the requirement of a return or assessment of a tax upon any person, firm or corporation; and

E. To proceed by warrant to enforce compliance with the provisions of this chapter.

State law reference—Virginia Code §§ 58.1-3100 *et seq.*

**§ 22-7. Payment of administrative fees, attorney's fees, and collection agency's fees to cover the costs associated with the collection of delinquent taxes.**

Any person liable for local taxes who fails to pay the taxes on or before the due date shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes. Such fee shall be imposed no earlier than 30 days after notice of the delinquency had been sent to the taxpayer and shall be equal to the maximum amounts allowed by section 58.1-3958 of the Virginia Code, as amended, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. In addition to the administrative fee, the Treasurer may add to the delinquent tax bill, any collection agency's fee or attorney's fees actually contracted for, not to exceed twenty (20) percent of the delinquent tax bill. (Ord. 02/25/09)

State law reference—Virginia Code §58.1-3958 *et seq.*

**§ 22-8. Procedure for Board of Equalization.**

A. The Board of Equalization shall be appointed by the Circuit Court in accordance with § 58.1-3370 of the Code of Virginia.

B. The Board of Equalization shall meet in manner and frequency as needed in accordance with § 58.1-3378. Except that the Board of Equalization shall dispose of all applications for adjustments to assessments no later than July 31<sup>st</sup> in the year in which it was appointed to serve. All applications to the Board of Equalization for adjustments to assessments must be received by the Board no later than June 1<sup>st</sup> in the year the Board was appointed to serve. (Ord. 8/14/13)

Sections 22-9 through 22-10 reserved.

## **ARTICLE II. Real Property Tax.**

### **§ 22-11. Installment payments.**

The tax levied on real estate situated in the county shall be due and payable in two (2) equal installments, the first installment being due and payable on June fifth of each calendar year and the second installment being due and payable on December fifth of each calendar year.

State law reference—Virginia Code § 58.1-3916.

### **§ 22-12. Exemption for elderly and disabled persons.**

A. Definitions. The words and phrases used in this section shall, for the purposes of this section, have the meanings respectively assigned to them in Article 2, Chapter 32, Title 58.1, of the Code of Virginia (1950), as amended.

B. Exemption granted. The following real estate is exempt to the extent provided for in this section from the county real estate tax:

1. Real estate and manufactured homes owned on January first of the taxable year by and occupied as the sole dwelling of anyone at least sixty-five (65) years of age; or
2. Real estate and manufactured homes owned on January first of the taxable year by and occupied as the sole dwelling of anyone found to be permanently and totally disabled; or
3. A dwelling jointly held on January first of the taxable year by a husband and wife if either spouse is sixty-five (65) years of age or over or is permanently and totally disabled.

C. Administration. The exemption shall be administered by the Commissioner of the Revenue according to the general provisions contained in this section. The Commissioner of the Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformity with the general provisions of this section, including the requirements of answers under oath, as may be necessary, to determine qualifications for exemption as specified by this section. The Commissioner of the Revenue may require the production of certified tax returns and appraisal reports to establish income or financial worth.

D. Restrictions and conditions. Any exemption under this section shall be subject to the following restrictions and conditions:

1. The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein, and of the owners' relative living in the dwelling, shall not exceed forty thousand dollars (\$40,000.00). Gross combined income of applicant during the year immediately preceding the taxable year shall not exceed \$40,000.00. Gross combined income shall include all income for a) owners of the dwelling who use it as their principal residence; b) owner's relatives who live in the dwelling, and c) nonrelatives of the owner who live in the dwelling.
2. The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding five acres, upon which it is situated, shall not exceed one hundred thousand dollars (\$100,000.00).

E. Application for exemption. The person claiming such exemption shall file annually after January 1 but not later than April 1 with the Commissioner of the Revenue an affidavit setting forth the information required by § 58.1-3213 of the Code of Virginia (1950), as amended.

F. Calculation of amount of exemption. The person or persons qualifying for and claiming exemption shall be relieved of the portion of the real estate tax levied on the qualifying dwelling and land in the amount calculated in accordance with the following schedule:

If gross combined income as described in subsection (1) of paragraph D above is:	Tax exemption or relief that may be claimed:
\$20,000 or less .....	100%
\$20,001 through \$24,000 .....	90%
\$24,001 through \$28,000 .....	80%
\$28,001 through \$30,000 .....	70%
\$30,001 through \$32,000 .....	60%
\$32,001 through \$34,000 .....	50%
\$34,001 through \$36,000 .....	40%
\$36,001 through \$38,000 .....	30%
\$38,001 through \$40,000 .....	20%
Over \$40,000.....	0%

subject to adjustment as follows:



If total combined financial worth as described in subsection (2) of paragraph D above is:	Above tax exemption or relief is reduced by:
\$25,000 or less .....	0%
\$25,001 through \$50,000 .....	10%
\$50,001 through \$60,000 .....	20%
\$60,001 through \$70,000 .....	30%
\$70,001 through \$80,000 .....	40%
\$80,001 through \$90,000 .....	50%
\$90,001 through \$100,000 .....	60%
Over \$100,000.....	No exemption

and the resultant exemption to be allowed shall be:

#### NET WORTH RANGE

RANGE OF INCOME		25001	50001	60001	70001	80001	90001
		to	to	to	to	to	to
		25000	50000	60000	70000	80000	100000
0 – 20,000	100%	90%	80%	70%	60%	50%	40%
20,000 – 24,000	90%	80%	70%	60%	50%	40%	30%
24,001 – 28,000	80%	70%	60%	50%	40%	30%	20%
28,001 – 30,000	70%	60%	50%	40%	30%	20%	10%
30,001 – 32,000	60%	50%	40%	30%	20%	10%	—
32,001 – 34,000	50%	40%	30%	20%	10%	—	—
34,001 – 36,000	40%	30%	20%	10%	—	—	—
36,001 – 38,000	30%	20%	10%	—	—	—	—
38,001 – 40,000	20%	10%	—	—	—	—	—

The above exemption shall be prorated so that one-half of the exemption shall apply to the real estate tax due on June fifth, and one-half of the exemption shall apply to the real estate tax due on December fifth.

G. Determination of exemption. If, after audit and investigation, the Commissioner of the Revenue determines that such person or persons are qualified for exemption, he shall issue to such person a certificate which shall show the amount of the exemption from the claimant's real estate tax liability.

#### H. Penalties for violation of section.

1. Any person who shall falsely claim the exemption provided for in this section shall pay the Treasurer one hundred ten percent (110%) of such exemption.

2. The willful false claiming of the exemption authorized in this article shall constitute a misdemeanor and shall, upon conviction thereof, be punished in accordance with the provisions of chapter 1 of this code. The exemption herein authorized shall be effective for the tax year commencing January 1, 1993, and for each tax year thereafter until otherwise provided by law or ordinance.

(Ord. 12/10/08; Ord. 9/25/13)

State law reference—Virginia Code §§ 58.1-3210 *et seq.*

**§ 22-13. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.**

The Commissioner of the Revenue shall abate levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than \$500. Also, no such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty days or more during the calendar year. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made to the commissioner of revenue by or on behalf of the owner of the building within six months of the date on which the building was razed, destroyed or damaged.

(Ord. 06/28/06)

State law reference—Virginia Code § 58.1-3222.

**§ 22-14. Assessment of new buildings.**

All new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy, and the commissioner of the revenue shall enter in the books the fair market value of such building.

State law reference—Virginia Code § 58.1-3292.

**§ 22-15. Special assessments for agricultural, horticultural, forest or open space real estate.**

A. Provision for use value assessment and taxation. Use value assessment and taxation of real estate classified in § 58.1-3230 of the Code of Virginia (1950), as amended, is hereby provided in accordance with the provisions of Article 4, Chapter 32 of Title 58.1 of

the Code of Virginia (1950), as amended. Such assessment and taxation shall include all of the four classes of real estate set forth in said section.

State law reference—Virginia Code § 58.1-3231.

B. Revalidation required. For continuation of assessment and taxation under this section, the property owner shall revalidate any applications previously approved. Revalidation shall be done annually with the Commissioner of the Revenue, on or before the date on which the last installment of property tax prior to the effective date of the assessment is due, on forms prepared by the Commissioner of the Revenue

State law reference—Virginia Code § 58.1-3234.

C. Application fees. Nonrefundable application fees in accordance with the following schedule shall accompany all applications for assessment or revalidation:

1. A fee of twelve dollars (\$12.00) plus twelve cents (12¢) per acre shall be required for each application.
2. A revalidation fee of twelve dollars (\$12.00) plus twelve cents (12¢) per acre shall be required every sixth year for each application. "Sixth year" shall mean the sixth year after the initial application for assessment and every sixth year thereafter. (Ord. 4/28/81; Augusta County Code 1969, § 22-27)

State law reference—Virginia Code § 58.1-3234.

D. Fee for late filing of revalidation forms. Late filing of revalidation forms before the effective date of the assessment is permitted on the payment of the late filing fee. The late filing fee shall be ten per cent (10%) of the amount, if any, by which the taxes payable on the basis of the assessment and taxation under this section are exceeded by the taxes that would have been payable had the revalidation form not been filed. (Ord. 3/25/86)

State law reference—Virginia Code § 58.1-3234.

E. Interest on roll-back taxes. Interest on roll-back taxes as provided by state law shall be at the rate of one-half per cent of the amount of the deferred tax and any penalty per month or fraction thereof until paid, but in no event shall it exceed the rate applicable to delinquent taxes generally in each of the tax years.

State law reference—Virginia Code § 58.1-3237(B).

F. Penalty for failure to report change in use. Any owner of real estate which has been zoned to more intensive use at the request of the owner or his agent or otherwise subject to or liable for roll-back taxes who fails, within sixty days following such change in use or

zoning, to report such change to the Commissioner of the Revenue shall be liable for the penalties prescribed by § 22-1 of this chapter.

State law reference—Virginia Code §§ 58.1-3243, 58.1-3916 and 58.1-3916.1.

**§ 22-16 through § 22-20. Reserved.**

### **ARTICLE III. Tangible Personal Property, Machinery and Tools and Merchants' Capital Taxes.**

**§ 22-21. Taxpayers to file returns.**

A. Every person, firm or corporation owning taxable tangible personal property or machinery and tools on January first of any year shall file a return thereof with the Commissioner of the Revenue on the forms provided by the Commissioner of the Revenue.

B. Such returns shall be filed on or before May first of each year, except such taxpayers who have received an extension for filing their state income tax returns shall not be required to file a return until the date on which their state income tax return is due.

State law reference—Virginia Code § 58.1-3916.

**§ 22-22. Exemptions -- Household goods and personal effects.**

The following household goods and personal effects owned and used by an individual or by a family or household incident to maintaining an abode in the county are hereby exempt from taxation as tangible personal property:

1. Bicycles.
2. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners, and all other household machinery, books, firearms and weapons of all kinds.
3. Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.
4. Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
5. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
6. Sporting and photographic equipment.

7. Clothing and objects of apparel.
8. Antique motor vehicles as defined in § 46.2-100 of the Code of Virginia which may not be used for general transportation purposes.
9. All-terrain vehicles, mopeds, and off-road motorcycles as defined in § 46.2-100 of the Code of Virginia.
10. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

(Ord. 8/27/14)

State law reference—Virginia Code § 58.1-3504.

**§ 22-23. Exemptions -- Farm animals, grains and feeds, agricultural products, farm machinery, implements and equipment.**

Farm animals, grains and feeds used for the nurture of farm animals, agricultural products, and farm machinery, implements and equipment, as described in subdivisions 1 through 8, and 10, of § 58.1-3505(A) of the Code of Virginia (1950), as amended, are hereby exempt from taxation as tangible personal property. (Ord. 9/22/04, eff. 1/1/05)

**§ 22-24. Reserved.**

**§ 22-25. Imposition of tax.**

(a) A license tax authorized by Virginia Code Annotated Section 58.1-3712, as amended, is hereby levied upon all producers severing or extracting coal or gases from lands lying situate within Augusta County, Virginia, as hereinafter provided.

(b) A license tax authorized by Virginia Code Annotated Section 58.1-3712.1, as amended, is hereby levied upon all producers severing oil from lands lying situate within Augusta County, Virginia, as hereinafter provided.

**§ 22-26. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them:

*Gross receipts.* The fair market value measured at the time such coal or gases are utilized or sold for utilization in Augusta County, Virginia, or at the time they are placed in transit for shipment from Augusta County, Virginia. The term “gross receipts” shall include only those receipts derived from property located within this County and shall not include any receipts arising from the sale or disposition of coal or gases extracted prior to the required licensing date described in Section 22-29 hereof.

*Owner.* The owner of legal or equitable interest in said coal or gases at the time of severance.

*Person.* Any person, firm, concern, receiver, receivers, trustee, executor, partner or partnership, administrator, agent, institution, association, company, corporation, and persons acting under declaration of trust.

*Producer.* Every “person,” as defined in this article, engaged in the business of “severing” coal or gases from the earth in Augusta County, Virginia, including any “owner” so engaged.

*Severed, severing, and severance.* The taking from the land, earth, or soil situate in Augusta County, Virginia, any coal or gases in any manner whatsoever.

#### **§ 22-27. Rate of taxation.**

(a) The license tax herein adopted shall be at the rate of one percent of the gross receipts from the sale or sales of coal or gases severed or extracted from Augusta County, Virginia.

(b) The license tax herein adopted shall be at the rate of one-half of one percent of the gross receipts from the sale or sales of oil severed or extracted from Augusta County, Virginia.

#### **§ 22-28. Keeping of records, filing of returns and payment of tax.**

Except as otherwise provided in this article, the keeping of records, the filing of returns required herein and the payment of said taxes shall be by the producer engaged in the business of severing said coal or gases, whether it be the owner of the soil or any other person.

(a) Returns shall be filed with the Commissioner of Revenue of this County on the twentieth day of each month, for the preceding calendar month stating the quantity (tonnage or m.c.v.) of coal or gases, seams or sands mined, and the gross receipts from sale of coal or gases. Such returns shall be accompanied by a statement under oath of the completeness and accuracy of the return files.

(b) Taxes due on the gross receipts shown by such returns shall be payable to the Treasurer on or before the due date of the return for each calendar month.

(c) (1) Each producer of such coal or gases and any common carrier which transports such coal and/or gases, or any company owning, operating or using a pipeline by which gases produced in said County are transmitted to a point or points outside the County to a purchaser or purchasers thereof, shall maintain records showing the source, quantity, and gross receipts of coal and gases which they have produced and transported respectively.

(2) Each such producer, carrier, or pipeline owner, operator or user shall make such records available for examination by the Commissioner of Revenue of this County, or his authorized agents, at its office or offices where such reports are usually kept. (Ord. 6/27/12)

**§22-29. License period.**

Any producer engaging in the severance of coal or gases from lands situate in Augusta County, Virginia, shall apply to the Commissioner of Revenue of this County for a license on or before July 1, 2012, or on or before beginning severance, whichever is later. Such license shall be effective only for the calendar month in which issued, with the license tax for that month to be paid within the time prescribed by this ARTICLE.

Such license for any month shall expire at the close of each calendar month unless renewed by filing of reports and payment of tax as set forth herein whereupon it shall be automatically renewed for the succeeding calendar month subject to the payment prescribed.

(Ord. 6/27/12)

**§ 22-30. Reserved.**

**ARTICLE IV. Recordation Tax.**

**§ 22-31. Levy.**

There is hereby imposed a recordation tax, in an amount equal to one-third of the amount of the state recordation tax collectible for the Commonwealth, upon the first recordation of each taxable instrument in the county. No tax shall be levied under this section when the state recordation tax is fifty cents.

State law reference—Virginia Code § 58.1-3800.

**Sections 22-32 through 22-40 reserved.**

**ARTICLE V. Tax on Wills and Administrations.**

**§ 22-41. Tax on wills and administrations.**

There is hereby imposed a county tax on the probate of every will or grant of administration in an amount equal to one-third of the state tax on such probate of a will or grant of administration.

State law reference—Virginia Code § 58.1-3805.

**Sections 22-42 through 22-50 reserved.**

## **ARTICLE VI. Consumer Utility Taxes.**

### **§ 22-51. Definitions.**

For the purposes of this article, the following words, terms and phrases shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Nonresidential consumer means the owner or tenant of property who is charged by the seller for its utility service at a rate different from the residential rate approved by the State Corporation Commission. (Ord. 10/25/00)

Purchaser means every person who purchases a utility service.

Residential (Repealed Ord. 10/25/00)

Residential consumer means the owner or tenant of property who is charged by the seller for its utility service at a rate determined by the State Corporation Commission as residential. (Ord. 10/25/00)

Seller means every person, whether a public service corporation or a municipality or private corporation or not, who sells or furnishes a utility service.

Utility service means a local exchange telephone service or electric service furnished within the county.

State law reference—Virginia Code § 58.1-3812.

### **§ 22-52. Telegraph and telephone companies.**

A. There is hereby imposed a tax for general purposes on the consumers of the utility service or services provided by telegraph and telephone companies or other corporations coming within the provisions of Chapter 26, Title 58.1, of the Code of Virginia (1950), as amended. The tax is imposed at the rate of twenty percent (20%) of the monthly amount charged to consumers of the utility service, but shall not be applicable to any amount so charged in excess of fifteen dollars (\$15.00) per month for residential consumers, or to any amount so charged in excess of one hundred fifty dollars (\$150.00) per month for nonresidential consumers. (Ord. 4/28/92; Ord. 10/25/00)

B. The tax imposed by paragraph A of this section is also imposed on the consumers of mobile local telecommunication services. The rate, however, shall equal the lesser of the rate set forth in paragraph A of this section or the maximum rate permitted by state law. (Ord. 5/1/96)

State law reference—Virginia Code § 58.1-3812.



### **§ 22-53. Light and power companies.**

There is hereby imposed a tax for general purposes on the consumers of electricity provided by electric suppliers as defined in § 58.1-400.2 of the Code of Virginia (1950), as amended. The tax is imposed at the following rates:

A. \$0.015094 per kilowatt hour (kwh) delivered to a residential consumer, plus a minimum tax of \$1.40 per month. The maximum amount of tax imposed on residential consumers pursuant to this section shall be limited to three dollars (\$3.00).

B. \$0.014169 per kilowatt hour (kwh) delivered to a nonresidential consumer, plus a minimum tax of \$2.29 per month. The maximum amount of tax imposed on nonresidential consumers pursuant to this section shall be limited to thirty dollars (\$30.00) per month. (Ord. 4/28/92; Ord. 10/25/00, effective 1/1/01)

State law reference—Virginia Code § 58.1-3814.

### **§ 22-54. Computation.**

A. Bills shall be considered monthly bills if rendered twelve (12) times annually with each bill covering a period of approximately one (1) month or a portion thereof.

B. In all cases where the seller, collects the price for utility service in stated periods, the tax imposed and levied by this article shall be computed on the amount of purchase during the month or period according to each bill rendered, provided the amount of tax collected shall be the nearest whole cent to the amount computed.

C. If bills for utility service are submitted less frequently than monthly, covering periods longer than one (1) month, the maximum amounts of such bills which shall be subject to the tax levied by this article shall be increased by multiplying the appropriate maximum fixed by §§ 22-52 and 22-53 herein for the utility service involved by the number of months of service covered by such bills.

### **§ 22-55. Seller to collect, report and remit.**

A. It shall be the duty of every seller acting as the tax collection medium or agency for the county to collect from the purchaser for use of the county, the tax imposed and levied by this article at the time of collecting the purchase price charged therefor, and the taxes collected during each calendar month or billing period shall be reported and paid by each seller to the Treasurer of the county by the last day of the first calendar month thereafter.

B. The seller shall report to the county by the last day of the first calendar month after the billing period for which he collects the tax the name and address of any purchaser who has refused to pay his tax for the billing period.

C. The Commissioner of the Revenue may prescribe forms for the filing of any report or the payment of any funds required by this article.

D. The Treasurer of the county shall be charged with the power and duty of collecting taxes imposed and levied under this article.

**§ 22-56. Seller's records.**

A. Each seller shall keep complete records showing all purchasers of utility service in the county, which records shall show:

1. The price charged against each purchaser with respect to each purchase,
2. The date thereof and the date of payment thereof, and
3. The amount of tax imposed by this article.

B. Such records shall be kept open for inspection by the duly authorized agents of the county during regular business hours on business days, and the duly authorized agents of the county shall have the right, power and authority to make such transcripts thereof during such times as they may desire.

**§ 22-57. Exceptions.**

A. The United States of America, the Commonwealth of Virginia and its political subdivisions, and the commissions, boards, authorities and agencies thereof are hereby exempted from the payment of the tax imposed and levied by this article with respect to the purchase of utility services used by such governmental entities.

B. The tax imposed and levied by § 22-52 herein with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, not otherwise exempted, except local messages which are paid for by inserting coins in coin-operated telephones.

**§ 22-58. Tax for enhanced emergency telephone service.**

A. All words and phrases when used in this section shall, for the purposes of this section, have the meanings respectively ascribed to them in § 58.1-3813 of the Code of Virginia, (1950), as amended, except in those instances where the context clearly indicates a different meaning.

B. There is imposed and levied by the County of Augusta, Virginia, a special tax on the consumers of the telephone service or services provided by any corporation coming within the provisions of Chapter 26 of Title 58.1 of the Code of Virginia (1950), as amended, except that no such tax is imposed on federal, state and local government agencies.

C. The tax imposed and levied by this section shall be collected and remitted by telephone utilities as provided in § 22-55 of this chapter.

D. The tax imposed and levied by this section shall be the sum of Two Dollars (\$2.00) multiplied by the number of months, or portion thereof, covered by the bill. The tax shall be for the use of the county to offset recurring maintenance, repair and system upgrade costs, and salaries or portion of salaries of dispatchers or call-takers paid by the county which are directly attributable to the E-911 program. (Ord. 5/1/96)

E. Reserved. (Ord. 5/1/96)

F. The tax imposed and levied by this section shall be subject to the notification and jurisdictional provisions of § 58.1-3812 of the Code of Virginia (1950), as amended.

G. For the purpose of compensating a telephone utility for accounting for and remitting the tax levied by this section, such telephone utility shall be allowed three percent of the amount of the tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it.

State law reference—Virginia Code § 58.1-3813.

#### **§ 22-59. Violations of article; penalty.**

Any purchaser failing, refusing or neglecting to pay the tax imposed or levied by this article, any seller violating the provisions of this article, and any officer, agent or employee of any seller violating the provisions of this article shall be guilty of a Class 4 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

#### **§ 22-60. Reserved**

### **ARTICLE VII. Transient Occupancy Tax.**

#### **§ 22-61. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Hotel shall mean any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, or other lodging place within Augusta County offering lodging for four (4) or more persons at any one time, and the owner and operator thereof, who for compensation, furnishes lodging to any transients as hereinafter defined.

Room rental shall mean the total charge made by any such hotel for lodging or space furnished any such transient. If the charge made by such hotel to such transient includes any charge for services or accommodations in addition to that of lodging or the use of space, then

such portion of the total charge as represents only room or space rental shall be distinctly set out and billed to such transient by such hotel as a separate item.

Transient shall mean any person who, for any period of not more than thirty (30) consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel as hereinabove defined, for which lodging or use of space a charge is made.

State law reference-Virginia Code § 58.1-3819.

#### **§ 22-62. Levy and rate.**

A. In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby imposed and levied on each and every transient, a tax equivalent to four (4) percent of the total amount paid for room rental by or for any such transient to any hotel. The excess of such tax over two percent is hereby designated and to be spent solely for tourism, marketing of tourism or initiatives that attract travelers to the Augusta County area and generate tourism revenues in the Augusta County area. The remainder of such tax is hereby designated for the purpose of funding the general operation of the county government.

B. In accordance with the provisions of Virginia Code § 58.1-3819, any determination as to how to attract travelers to Augusta County and generate tourism revenues in Augusta County shall be made in consultation with the local tourism industry organizations, or, if there are no local tourism industry organizations in Augusta County within the meaning of said § 58.1-3819, such determination shall be made by the Board of Supervisors of Augusta County after holding a public hearing. (Ord. 5/7/97)

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-63. Exceptions.**

No tax shall be payable hereunder on room rental paid to any hospital, medical clinic, convalescent home or home for the aged. Also, no tax shall be payable hereunder on space rental paid to any travel campground.

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-64. Collection.**

Every person receiving any payment for room rental with respect to which a tax is levied under this article shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room rental, at the time payment for such room rental is made.

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-65. Reports and remittances.**

A. The person collecting any such tax shall make out a report upon such forms and setting forth such information as the Commissioner of the Revenue may prescribe and require, showing the amount of room rental charges collected and the tax required to be collected, and shall sign and deliver the same to the Commissioner of the Revenue.

B. The Commissioner of the Revenue shall determine whether the report is in proper form and upon such determination shall cause a copy to be delivered to the Treasurer.

C. The person collecting any such tax shall remit the tax to the Treasurer.

D. Said reports and remittances shall be made on or before the twentieth day of the month following each month and covering the amount of tax collected during the preceding month.

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-66. Interest and penalties.**

If any person shall fail or refuse to remit to the Treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the Treasurer interest at the rate of ten (10) percent per annum from the first day following the day such tax is due upon the amount of the tax for each year or portion thereof from the date upon which the tax is due as provided in this article.

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-67. Determination of tax due by the Commissioner of the Revenue.**

If any person required to collect and remit the tax imposed by this article fails to file a report, or if the Commissioner of the Revenue has reasonable cause to believe that an erroneous report has been filed, the Commissioner of the Revenue may proceed to determine the amount due to the county and in connection therewith shall make such investigations and take such testimony and other evidence as may be necessary and he shall report his determination to the Treasurer; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the Commissioner of the Revenue.

State law reference—Virginia Code § 58.1-3819.

#### **§ 22-68. Cessation of business; report and tax due immediately.**

Whenever any person required to collect and pay to the county a tax under § 22-62 of this article shall quit or otherwise dispose of his business, any tax under the provisions of this

article shall become immediately due and such person shall immediately make a report and pay the tax due.

State law reference—Virginia Code § 58.1-3819.

**§ 22-69. Commissioner of the Revenue, other powers and duties.**

It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person operating a hotel in the county, liable for the collection of the tax levied by § 22-62 of this article. The Commissioner of the Revenue shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of determining the amount due to the county under this article. A copy of such rules and regulations shall be on file and available for public examination in the Commissioner of the Revenue's office. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this article.

State law reference—Virginia Code § 58.1-3819.

**§ 22-70. Penalty.**

Any person intentionally failing to file a report required by this article shall be guilty of a misdemeanor and upon conviction thereof punishment shall not exceed that prescribed for a Class 3 misdemeanor as provided in § 18.2-11 of the Code of Virginia (1950), as amended. Each such failure shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of such tax, penalties and interest, as provided in this article.

State law reference—Virginia Code § 58.1-3819.

**ARTICLE VIII. Food and Beverage Tax.**

**§ 22-71. Definitions.**

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

**Beverage.** As used herein, the term beverage shall mean alcoholic beverages as defined in Virginia Code § 4.1-100 and nonalcoholic beverages served as a part of a meal and purchased in and from a food establishment.

**Cater.** The furnishing of food or beverages, or both, on the premises of another, for compensation.

**Commissioner.** The Commissioner of the Revenue and any duly designated deputies, assistants, inspectors or other employees.

**Treasurer.** The Treasurer and any duly designated deputies, assistants, inspectors or other employees.

**Food.** All food, beverages or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

**Food establishment.** Any place where food is prepared for service to the public on or off the premises, or any place where food is served, including but not limited to, lunch rooms, short order places, cafeterias, coffee shops, cafes, taverns, delicatessens, dining accommodations of public or private corporations, dining accommodations of public and private schools and colleges, mobile point of food service, such as push cart operations, hot dog stands and similar operations, caterer's kitchen or premises, and grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter.

**Meal.** Meal shall mean any prepared food and beverage as defined herein offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service. (Ord. 8/23/00)

Editor's note: The food and beverage tax was originally adopted by ordinance on 12/9/92. The current ordinance based on statewide model ordinance, was adopted on 8/23/00.

## **§ 22-72. Imposition of tax.**

There is hereby imposed and levied by the county on each person a tax at the rate of four (4) percent on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not and whether consumed on the premises or not. (Ord. 8/23/00)

## **§ 22-73. Collection of tax by seller.**

Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this article from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

All tax collections shall be deemed to be held in trust for the county. (Ord. 8/23/00)

**§ 22-74. Exemptions; limits on application.**

A. The tax imposed under this article shall not be levied on the following items when served exclusively for off-premises consumption:

1. Factory-prepackaged candy, gum, nuts and other items of essentially the same nature.
2. Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies and items of essentially the same nature.
3. Food sold in bulk. For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on premises consumption (e.g. a whole cake, a gallon of ice cream); provided, however, that a bulk sale shall not be deemed to include any food or beverage catered or delivered by a food establishment for off-premises consumption.
4. Alcoholic and non-alcoholic beverages sold in factory sealed containers.
5. Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.
6. Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended, except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items whether or not purchased for immediate consumption are excluded from the said definition of food in the federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages. This paragraph shall not affect provisions set forth in subparagraphs 3, 4 and 5 of Paragraph C below.

B. A grocery store, supermarket or convenience store shall not be subject to the tax except for sales from a delicatessen or other area designated for the sale of prepared food and beverages.

C. The tax imposed hereunder shall not be levied on the following purchases of food and beverages:

1. Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.
2. Food and beverages sold by day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.



3. Food and beverages for use or consumption and which are paid for directly by the Commonwealth, any political subdivision of the Commonwealth or the United States.
4. Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.
5. Food and beverages furnished by a public or private non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the Commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.
6. Food and beverages sold on an occasional basis by a non-profit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for non-profit educational, charitable, benevolent or religious purposes.
7. Food and beverages sold through vending machines. (Ord. 8/23/00)

#### **§ 22-75. Gratuities and service charges.**

If a purchaser provides a gratuity for an employee of a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of the food and beverages by the seller, and required to be paid by the purchaser, shall be deemed a part of the selling price of the food and beverages and shall be subject to the tax imposed by this article. (Ord. 8/23/00)

#### **§ 22-76. Duties of the Commissioner.**

A. It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person operating a restaurant in the county who may be liable for the collection of the tax levied by this article.

B. If any person required to collect and remit the tax imposed by this article fails to file a report, or if the Commissioner has reasonable cause to believe that an erroneous report has been filed, the Commissioner may proceed to determine the amount due to the county. In connection with such determination, the Commissioner shall make such investigations and take such testimony and other evidence as may be necessary and shall report the determination to the

Treasurer. However, notice and opportunity to be heard shall be given to any person who may become liable for the amount owing prior to any such determination by the Commissioner.

C. The Commissioner shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of determining the amount due to the county under this article. A copy of such rules and regulations shall be on file and available for public examination in the office of the Commissioner of the Revenue.

D. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this article. (Ord. 8/23/00)

#### **§ 22-77. Reporting of taxes collected; remittance; preservation of records.**

A. It shall be the duty of every person required by this article to collect the taxes imposed by this article to make a report thereof to the Commissioner setting forth such information as the Commissioner may prescribe and require, including all purchases taxable under this article, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. Such reports shall be made to the Commissioner.

B. The taxes required to be collected by this article shall be remitted to the Treasurer.

C. Said reports and remittances shall be made on or before the 20th day of the month following each month and covering the amount of tax collected during the preceding month. However, the remittance of the tax may be made quarterly on the 20th day of the month following each quarter if the total remittance for the quarter does not exceed ten dollars (\$10.00).

D. All records related to the calculation and imposition of the tax shall be kept and preserved for a period of five (5) years. The Commissioner or his/her duly authorized agents shall be entitled to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make copies of all or any parts thereof. (Ord. 8/23/00)

#### **§ 22-78. Duty of seller when going out of business.**

Whenever any person required to collect and pay to the county a tax imposed by this article shall cease to operate, go out of business or otherwise dispose of his business, any tax then payable to the county shall become immediately due and payable, and such person shall immediately make a report and pay the tax due to the county. (Ord. 8/23/00)

#### **§ 22-79. Interest.**

If any person shall fail or refuse to remit to the Treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the Treasurer interest at the rate of ten per cent (10%) per annum from the first day following the day such tax is due upon the amount of the tax for each year or portion thereof. (Ord. 8/23/00)

## **§ 22-80. Violations and penalties.**

A. Any person willfully failing or refusing to file a report or make payment as required under this article shall, upon conviction thereof, be guilty of a class I misdemeanor except that any person failing to file such a return shall be guilty of a class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class I misdemeanor.

B. Except as provided in paragraph A above, any corporate or partnership officer, as defined in Virginia Code § 58-1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class I misdemeanor.

C. Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article. (Ord. 8/23/00)

## **ARTICLE IX. Retail Sales and Use Tax.**

### **§ 22-81. Levy of retail sales tax.**

A local general retail sales tax at the rate of one percent (1%) to provide revenue for the general fund of the county is hereby levied. Such tax shall be subject to all the provisions of Chapter 6, Title 58.1 of the Code of Virginia (1950), as amended, and the rules and regulations published with respect thereto.

State law reference—Virginia Code § 58.1-605.

### **§ 22-82. Levy of use tax.**

A county use tax at the rate of one percent (1%) to provide revenue for the general fund of the county is hereby levied. Such tax shall be subject to all the provisions of Chapter 6, Title 58.1 of the Code of Virginia (1950), as amended, and the rules and regulations published with respect thereto.

State law reference—Virginia Code § 58.1-606.

### **§ 22-83. Exemption of certain energy sources.**

Notwithstanding the provisions of sections 22-81 and 22-82 above the retail sales tax and the use tax imposed by the county shall not apply to artificial or propane gas, firewood, coal or home heating oil used for domestic consumption as defined in subdivision 1 of Virginia Code § 58.1-609.10. (Ord. 9/22/81)

State law reference—Virginia Code § 58.1-609.13.

**Sections 22-84 through 22-90 reserved.**

## **ARTICLE X. Bank Franchise Tax.**

### **§ 22-91. Definitions.**

For purposes of this article, the terms "bank" and "bank holding company" shall have the meaning ascribed to them in the Virginia Bank Franchise Tax Act.

State law reference—Virginia Code § 58.1-1201.

### **§ 22-92. Imposed.**

A. There is hereby imposed upon each bank located outside any incorporated town but otherwise within the boundaries of this county a tax on net capital equaling eighty percent (80%) of the state rate of franchise tax set forth in the Virginia Bank Franchise Tax Act for each \$100 of the net capital of the bank located in the county outside the corporate limits of any town.

B. A bank's net capital shall be computed as provided in the Virginia Bank Franchise Tax Act.

C. If any bank has offices located in two or more political subdivisions, one of which is this county, but outside any incorporated town in this county, the tax shall be apportioned as provided by the Virginia Bank Franchise Tax Act.

State law reference—Virginia Code § 58.1-1210.

### **§ 22-93. Assessment and collection.**

All provisions of the Virginia Bank Franchise Tax Act relating to the filing of returns, payment of the tax and penalties are hereby expressly incorporated into this article by reference.

State law reference—Virginia Code § 58.1-1207.

**Sections 22-94 through 22-100 reserved.**

## **ARTICLE XI. Assessment of Special Court Costs.**

### **§ 22-101. Assessment for courthouse construction, renovation or maintenance.**

A. There is hereby assessed, as part of the costs in (i) each civil action and (ii) each criminal or traffic case in a district or circuit court of the county, including the circuit court, the general district court, and the juvenile and domestic relations court, the sum of Two Dollars (\$2.00).

B. This assessment shall be collected by the clerk of the court in which the action is filed, and remitted to the treasurer of the county and held by such treasurer subject to disbursements by the board of supervisors for the construction, renovation or maintenance of

courthouse or jail and court-related facilities and to defray increases in the cost of heating, cooling, electricity and ordinary maintenance.

C. This assessment shall be in addition to any other fees prescribed by law.

State law reference—Virginia Code § 17.1-281.

**§ 22-102. Assessment for law library.**

A. The contribution of the Augusta County Bar Association of all the law books and law periodicals owned by said Association and located within the Supreme Court of Virginia Law Library on the third floor of the Masonic Building is hereby accepted;

B. A law library is hereby established under the name of "Staunton-Augusta-Waynesboro Law Library" and the same shall be open for the use of the public under such rules and regulations as may be established by the Judge of the Circuit Court of Augusta County, by Order, from time to time; provided, however, that the use of the books owned by the Supreme Court of Virginia shall conform to such rules and regulations as the Supreme Court of Virginia may prescribe, from time to time, for the use of the said library and the times it shall be kept opened;

C. There is hereby assessed as part of the costs incident to each civil action filed in the Circuit Court of the County of Augusta, Virginia, (a court of record), the sum of Four Dollars (\$4.00), the General District Court of the County of Augusta, Virginia (a court not of record), the sum of Four Dollars (\$4.00), and the Juvenile and Domestic Relations District Court of the County of Augusta, Virginia (a court not of record), the sum of Four Dollars (4.00), such assessment to be collected by the Clerk of the Court in which the action is filed and remitted to the Treasurer of the County of Augusta and held by such Treasurer in a separate fund, subject to disbursements by the Judge of the Circuit Court of Augusta County for the acquisition of law books and law periodicals and other lawful disbursements. This assessment shall be in addition to all other costs prescribed by law but shall not apply to any action in which the Commonwealth or any political subdivision thereof or the federal government is a party and in which costs are assessed against the Commonwealth, political subdivision or the federal government. (Ord. 2/24/16, effective 07/01/16).

State law reference—Virginia Code § 42.1-70.

**§ 22-103. Assessment for electronic summons system.**

A. There is hereby assessed, as part of the costs in each criminal or traffic case in a court of the county, including the circuit court, the general district court, and the juvenile and domestic relations court, the sum of Five Dollars (\$5.00).

B. This assessment shall be collected by the clerk of the court in which the action is filed, and remitted to the treasurer of the county and held by such treasurer subject to disbursements by the board of supervisors to the Sheriff's Office to fund software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons system.

C. This assessment shall be in addition to any other fees prescribed by law.

State law reference—Virginia Code § 17.1-279.1.

(Ord. 7/23/14, effective 9/1/14)

## **ARTICLE XII. Exemptions.**

### **§ 22-111. Property exempt from taxation by classification.**

A. Pursuant to the authority granted in Article X, Section 6 (a) (6) of the Constitution of Virginia to exempt property from taxation by classification, the following classes of real and personal property shall be exempt from taxation:

1. Property owned directly or indirectly by the Commonwealth, or any political subdivision thereof.
2. Buildings with land they actually occupy, and the furniture and furnishings therein owned by churches or religious bodies and exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body, and such additional adjacent land reasonably necessary for the convenient use of any such building.
3. Nonprofit private or public burying grounds or cemeteries.
4. Property owned by public libraries, law libraries of local bar associations when the same are used or available for use by a state court or courts or the judge or judges thereof, medical libraries of local medical associations when the same are used or available for use by state health officials, incorporated colleges or other institutions of learning not conducted for profit. This paragraph shall apply only to property primarily used for literary, scientific or educational purposes or purposes incidental thereto and shall not apply to industrial schools which sell their products to other than their own employees or students.
5. Property belonging to and actually and exclusively occupied and used by the Young Men's Christian Associations and similar religious associations, including religious mission boards and associations, orphan or other asylums, reformatories, hospitals and nunneries, conducted not for profit but exclusively as charities (which shall include hospitals operated by nonstock corporations not organized or conducted for profit but which may charge persons able to pay in whole or in part for their care and treatment).

6. Parks or playgrounds held by trustees for the perpetual use of the general public.
7. Buildings with the land they actually occupy, and the furniture and furnishings therein belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes.
8. Property of any nonprofit corporation organized to establish and maintain a museum.

B. The real and personal property of an organization classified in Virginia Code §§ 58.1-3610 through 58.1-3622 and used by such organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which such organization is classified being specifically set forth within each section, shall be exempt from taxation, so long as such organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified.

C. Property which was exempt from taxation on December 31, 2002, shall continue to be exempt from taxation under the rules of statutory construction applicable to exempt property at the time such property became entitled to exemption.

D. Exemptions of property from taxation granted under this section on or after January 1, 2003, shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia. (Ord.1/25/06, eff. retroactively to 1/1/06)

State law reference—Virginia Code § 58.1-3651.

#### **§ 22-112. Property exempt from taxation by designation.**

Property not granted tax-exempt status prior to January 1, 2003, can be granted tax-exempt status by designation only by the adoption of an ordinance by the board of supervisors granting the exemption. The adoption of such an ordinance shall be pursuant to the provisions of Article 4.1, Chapter 36 of Title 58.1 of the Code of Virginia applicable to the exemption of property from taxation by designation; provided, an applicant for exemption by designation shall submit to the board of supervisors for its consideration materials responsive to the questions set forth therein and the following materials:

A. A determination letter issued by the Internal Revenue Service which confirms the tax-exempt status of the applicant under § 501(c) of the Internal Revenue Code.

B. Income statements which show the revenues and expenditures of the applicant for its two preceding fiscal years and the current year to date.

C. Operating budgets of the applicant for its two preceding fiscal years and the current year to date.

D. Any business licenses or licenses for serving alcoholic beverages issued to the applicant. (Ord.1/25/06, eff. retroactively to 1/1/06)

State law reference—Virginia Code § 58.1-3651.